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LIGGETT & MYERS INCORPORATED

P. O. BOX 1886

DURHAM, N. C. 27702

January 13, 1973

Mr. F. P. Haas, Vice President Liggett & Myers Incorporated 630 Fifth Avenue New York, New York 10020

Dear Fred:

This is in response to your memorandum concerning the Harvard Project and the analytical help which Dr. Huber apparently needs per Mr. Dave Hardy's letter. I agree with you that we are in the position to do the analyses which Dr. Huber wants, however, before we can be absolutely certain of this, we would have to discuss this with Dr. Huber since Dave Hardy's description of Dr. Huber's needs are not sufficiently precise in order to know exactly what he desires. I suggest we make an offer and then work out the details directly with Dr. Huber.

Mr. Dave Hardy apparently raised some questions as to whether it would be appropriate for one of the companies to perform this service. In my opinion, this is as nearly a straight forward analytical request as anything we can expect. If this raises legal problems, then I believe we have mislead Dr. Huber in expecting any help from the industry other than monetary.

Sincerely,

William W. Bates, Jr.

WWB:ljb

Copy to Mr. K. McAllister